

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2020-2021			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	5,452,452.82	5,560,800.71	6,276,114.94
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,560,800.71	6,276,114.94	6,276,114.94
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,560,800.71	6,276,114.94	6,276,114.94
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	8,742,231.47	9,424,738.23	9,564,763.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	30,855.12	6,864.93	1,000.00
270 School Activity Income	33,065.76	43,214.08	0.00
280 Interest on Investments	79,135.65	55,473.03	10,000.00
290 Other Revenue, Local Sources	102,353.71	57,751.03	50,850.00
Subtotal Local Sources	8,987,641.71	9,588,041.30	9,626,613.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	456,004.29	500,251.82	407,714.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	456,004.29	500,251.82	407,714.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	9,831.75	9,649.99	10,180.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	10,000.00	10,000.00	0.00
Subtotal Intermediate Sources	19,831.75	19,649.99	10,180.00
State Sources			
610 State Aid -- Categorical	143,410.56	157,421.20	130,000.00
620 State Aid -- General	5,094,001.00	5,240,790.00	5,688,549.00
630 DPI Special Project Grants	42,559.50	17,284.24	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	234,556.74	245,968.35	225,000.00
660 Other State Revenue Through Local Units	61,976.29	63,180.34	60,000.00
690 Other Revenue	1,142,682.34	1,314,468.29	922,083.00
Subtotal State Sources	6,719,186.43	7,039,112.42	7,025,632.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	49,159.06	50,535.91	207,215.00
750 IASA Grants	191,046.00	190,202.30	174,625.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00

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	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	240,205.06	240,738.21	381,840.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	10,675.36	0.00
970 Refund of Disbursement	49,160.70	12,513.00	12,500.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	19,106.48	13,291.68	12,000.00
Subtotal Other Revenues	68,267.18	36,480.04	24,500.00
TOTAL REVENUES & OTHER FINANCING SOURCES	16,491,136.42	17,424,273.78	17,476,479.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,817,693.93	2,038,211.05	2,053,576.00
120 000 Regular Curriculum	3,279,034.65	3,370,031.30	3,398,657.00
130 000 Vocational Curriculum	619,479.52	641,854.14	667,974.00
140 000 Physical Curriculum	445,463.52	460,337.99	480,170.00
160 000 Co-Curricular Activities	371,922.39	337,779.02	365,343.00
170 000 Other Special Needs	424,251.17	404,912.38	434,598.00
Subtotal Instruction	6,957,845.18	7,253,125.88	7,400,318.00
Support Sources			
210 000 Pupil Services	472,062.45	499,354.43	563,051.00
220 000 Instructional Staff Services	949,770.32	1,085,933.23	1,182,102.00
230 000 General Administration	426,088.34	388,418.73	441,749.00
240 000 School Building Administration	709,614.00	718,457.75	722,510.00
250 000 Business Administration	3,791,175.35	3,515,734.04	4,028,250.00
260 000 Central Services	1,375.39	0.00	0.00
270 000 Insurance & Judgments	136,312.64	126,850.24	126,702.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	103,317.95	30,715.60	32,000.00
Subtotal Support Sources	6,589,716.44	6,365,464.02	7,096,364.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,837,585.11	2,035,723.35	1,787,448.00
430 000 Instructional Service Payments	997,641.80	1,054,546.00	1,192,349.00
490 000 Other Non-Program Transactions	0.00	100.30	0.00
Subtotal Non-Program Transactions	2,835,226.91	3,090,369.65	2,979,797.00
TOTAL EXPENDITURES & OTHER FINANCING USES	16,382,788.53	16,708,959.55	17,476,479.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	111,774.08	119,416.31	101,351.44
900 000 Ending Fund Balance	119,416.31	101,351.44	88,851.44
REVENUES & OTHER FINANCING SOURCES	42,413.55	14,582.05	12,500.00
100 000 Instruction	10,683.42	3,345.48	5,000.00
200 000 Support Services	24,087.90	29,301.44	20,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	34,771.32	32,646.92	25,000.00

SPECIAL EDUCATION FUND (FUND 27)			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21

BUDGET ADOPTION 2020-2021			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,826,821.45	2,035,723.35	1,787,448.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,950,631.60	3,144,045.40	2,971,107.00
EXPENDITURES & OTHER FINANCING USES			
TOTAL EXPENDITURES & OTHER FINANCING USES	2,950,631.60	3,144,045.40	2,971,107.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	15.86	15.86	15.86
900 000 ENDING FUND BALANCES	15.86	15.86	15.86
TOTAL REVENUES & OTHER FINANCING SOURCES	172,722.00	172,722.00	172,722.00
289 000 Other Long-Term General Obligation Debt	172,722.00	172,722.00	172,722.00
TOTAL EXPENDITURES & OTHER FINANCING USES	172,722.00	172,722.00	172,722.00
842 000 INDEBTEDNESS, END OF YEAR	1,155,724.47	1,022,190.31	884,054.01

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	751,140.86	457,447.63	425,105.17
900 000 Ending Fund Balance	457,447.63	425,105.17	435,105.17
TOTAL REVENUES & OTHER FINANCING SOURCES	95,263.77	6,630.54	10,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	388,957.00	38,973.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	388,957.00	38,973.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	0.00	0.00	67,807.32
900 000 ENDING FUND BALANCE	0.00	67,807.32	7,415.32
TOTAL REVENUES & OTHER FINANCING SOURCES	541,130.53	581,165.20	433,500.00
200 000 Support Services	541,130.53	513,357.88	493,892.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	541,130.53	513,357.88	493,892.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	97,895.00	96,045.00	99,984.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	97,895.00	96,045.00	99,984.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	97,895.00	96,045.00	99,984.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,147.26	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	5,147.26	0.00	0.00

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	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,147.26	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.